

## I.D.1. Introduction to Listed Transactions

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### **Introduction**

A “listed transaction” is a transaction that is the same as or substantially similar to one of the types of transactions that the Internal Revenue Service has determined to be a tax avoidance transaction and identified by notice, regulation, or other form of published guidance as a listed transaction for purposes of IRC §6011. (Treas. Reg. 1.6011-4T(b)(2). ) See also §301.6111-2T(b)(2) of the Procedure and Administration Regulations.

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### **Announcement 2000-12**

Announcement 2000-12 publicized the three sets of temporary and proposed tax shelter regulations and it also announced the creation of the Office of Tax Shelter Analysis. These tax shelter regulations require promoters to register confidential corporate tax shelters ([Treas. Reg. § 301.6111-2T](#)) and maintain lists of investors ([Treas. Reg. §301.6112-1T](#)). In addition, the regulations require corporate taxpayers to disclose reportable transactions including listed transactions ([Treas. Reg. §1.6011-4T](#)). (NOTE: These temporary regulations were revised in August 2001 and again in June 2002.) These temporary and proposed regulations were issued in conjunction with Notice 2000-15 which identified the first group of “listed transactions”.

(See [Announcement 2000-12](#))

[http://Announcement 2000-12.irs.gov/hq/pftg/otsa/downloads/publications/Announcement%202000-12.pdf](http://Announcement%202000-12.irs.gov/hq/pftg/otsa/downloads/publications/Announcement%202000-12.pdf)

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## I.D.1. Introduction to Listed Transactions, Continued

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**Notice 2000-15  
and Notice  
2001-51**

Notice 2000-15 identified 10 transactions as listed transactions. Notice 2001-51 provided a compilation of all listed transactions as of August 2001. This Notice supplemented and superceded Notice 2000-15.

For additional details, go to Notice 2000-15 and Notice 2001-51

<http://lmsb.irs.gov/hq/pftg/otsa/downloads/publications/Notice%202000-15.pdf>

<http://hqnotes1.hq.irs.gov/tnt3.nsf/8525609e004b88e386255f8900485f65/6edc439d3685093185256a9d000a9998?OpenDocument>

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